

Maine Revised Statutes
Title 36: TAXATION
Chapter 211: GENERAL PROVISIONS

§1759. BONDS

Either as a condition for issuance or subsequent to the issuance of a registration certificate under section 1754-B, the State Tax Assessor may require from a taxpayer a bond written by a surety company qualified to do business in this State, in an amount and upon conditions to be determined by the assessor. In lieu of a bond the assessor may accept a deposit of money or securities in an amount and of a kind acceptable to the assessor. The deposit must be delivered to the Treasurer of State, who shall safely keep it subject to the instructions of the assessor. [2007, c. 627, §46 (AMD).]

SECTION HISTORY

1979, c. 520, §4 (AMD). 2007, c. 627, §46 (AMD).

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